

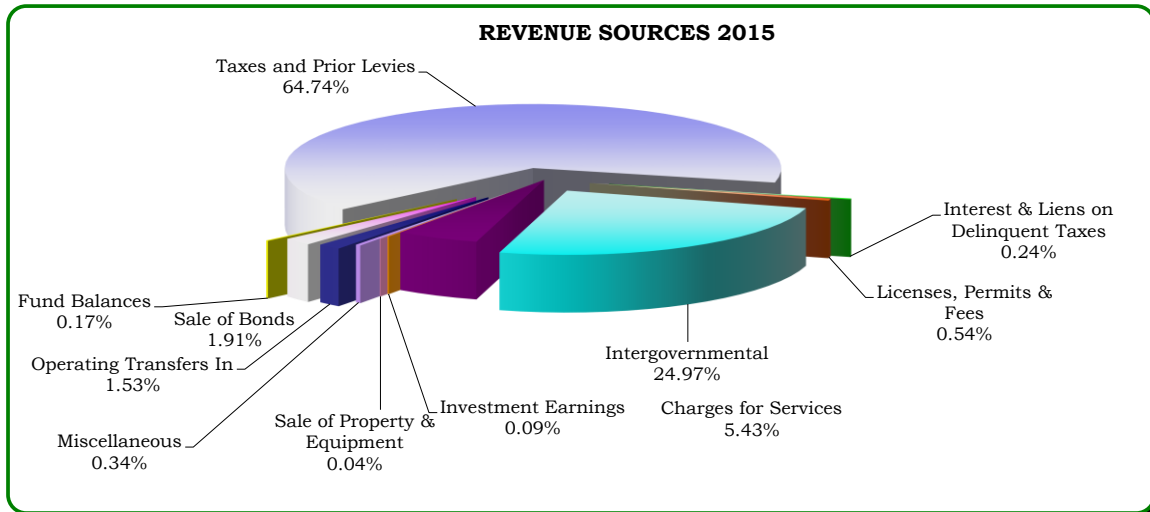
Operating Budget Summary

CITY OF BRISTOL Comparative Summary of Sources and Uses of Funds FY 2014 Adopted/ FY 2015 Adopted Budgets

	FY 2014 Adopted Budget	FY 2015 Adopted Budget	FY 2015 Over (Under) FY 2014	Percent Change
Sources:				
Taxes and Prior Levies	\$125,260,325	\$132,180,885	\$6,920,560	5.52%
Interest & Liens on Delinquent Taxes	500,000	500,000	0	0.00%
Licenses, Permits & Fees	954,375	1,100,780	146,405	15.34%
Intergovernmental	51,463,761	50,971,089	(492,672)	(0.96%)
Charges for Services	11,497,375	11,084,020	(413,355)	(3.60%)
Investment Earnings	192,700	190,300	(2,400)	(1.25%)
Sale of Property & Equipment	77,400	75,000	(2,400)	(3.10%)
Miscellaneous	599,722	693,880	94,158	15.70%
Operating Transfers In	4,251,975	3,123,020	(1,128,955)	(26.55%)
Loans & Sale of Bonds	9,876,650	3,900,000	(5,976,650)	(60.51%)
Fund Balances	675,000	350,000	(325,000)	(48.15%)
Appropriated Sources of Funds	\$205,349,283	\$204,168,974	(\$1,180,309)	(0.57%)
Uses:				
General City & Other Funds				
Salaries & Wages	\$37,189,082	\$37,400,275	\$211,193	0.57%
Employee Benefits	2,910,785	2,877,996	(32,789)	(1.13%)
Contractual Services	15,776,177	16,172,515	396,338	2.51%
Supplies & Materials	4,805,447	4,744,480	(60,967)	(1.27%)
Capital Outlay	13,444,605	7,782,295	(5,662,310)	(42.12%)
Miscellaneous/ Other (Insurance)	1,856,372	1,879,598	23,226	1.25%
Operating Transfers Out	24,057,485	25,400,320	1,342,835	5.58%
Contingency	1,023,370	1,074,845	51,475	5.03%
Board of Education				
General Control	2,516,576	2,474,682	(41,894)	(1.66%)
Instruction	46,453,621	46,952,715	499,094	1.07%
Transportation	3,719,455	3,493,419	(226,036)	(6.08%)
Operation of Plant	5,822,177	6,149,577	327,400	5.62%
Maintenance of Plant	2,104,395	2,240,621	136,226	6.47%
Benefits & Fixed	17,737,854	18,324,345	586,491	3.31%
Athletics & Student	1,659,696	1,736,478	76,782	4.63%
Capital & Technology	1,778,480	1,899,772	\$121,292	6.82%
Special Education	21,762,680	22,886,041	1,123,361	5.16%
Tuition	731,026	679,000	(52,026)	(7.12%)
Appropriated Uses of Funds	\$205,349,283	\$204,168,974	(1,180,309)	(0.57%)

Operating Budget Summary - (continued)

**CITY OF BRISTOL, CONNECTICUT
OPERATING BUDGET FUNDING
FISCAL YEAR 2015**



The City of Bristol has various revenue sources, each representing a different percentage of total revenues as depicted in the above chart. The total anticipated resources for Fiscal Year 2015 is \$204,168,974. Reserves of \$350,000 for revenue shortfalls have been budgeted from fund balance. The City's major revenue source is property taxes at 64.74% of the budget followed by Intergovernmental revenues (State and Federal) at 24.97%. The following pages describe the various revenue sources and an overview of how revenue sources are estimated and developed.

Revenue Summary and Analysis

One of the first steps to prepare the City's budget is to make a reasonable estimate of how much money the City will have to spend on July 1st, the start of the fiscal year.

Preliminary estimates are developed in January. The estimates are further refined as information becomes known. The City adopted its 2015 budget on May 19, 2014. Once the budget is adopted, all information is finalized.

It is important to develop conservative revenue estimates, especially with large revenue sources such as taxes and grants (Intergovernmental Revenues). The City is conservative in its revenue estimates as a matter of prudent financial policy.

Tax collection rates are comparatively high and stable. Economic activity in the City has been relatively steady following current economic trends. This activity contributes to other revenue sources such as building permits and real estate conveyance fees. These fees have seen a decline from highs several years ago, due to housing market drops locally and nationwide. The State of Connecticut had been running budget surpluses from 2004 to 2010. In 2011, the State predicted significant revenue shortfalls due to nationwide economic trends, and uses of one time revenue sources for 2012. The State of Connecticut made significant changes to its budget during 2014. The 2013-2015 State Biennial budget was passed in June 2013 and signed by the Governor. As a result of this passage, the structural problems associated

Operating Budget Summary - (continued)

with the State budget in the past have been corrected with the elimination of traditional grant programs on which the City relied, and the restructuring of grants to the City. These changes are reflected in the manufacturing grant, which has now been eliminated completely along with the sales tax revenue sharing grant. These two grants are now replaced with a doubling of the town aid road grant, for which the State of Connecticut will borrow funds to pay along with a new formulary grant for the LoCIP program that replaces the sales tax sharing and manufacturing grant. Again, this amount will be borrowed by the State and distributed to the Towns in the State. It is anticipated that the City will receive \$43,320 less revenue for 2015. This is due to the changes made in the various grant programs to the City. The Board of Education will receive additional funds directly as a special educational grant due to the City being designated as an Alliance District for performance. This increase amounts to \$1,195,250 for 2015. Based on the new biennial budget, the Elderly Transportation and various other grant components have been reduced slightly, but not yet eliminated. Additionally, at the Federal level, reductions are anticipated in the CDBG (Community Development Block Grant) funding that the City receives due to the federal budget sequester taking place. Due to the fact that the federal government is operating on continued appropriation bills in Congress, funding has been reduced by approximately 10% for 2014. The City has the following revenue sources, which are typical for Connecticut municipalities.

- Taxes and Assessments
- Interest & Liens on Delinquent Taxes
- Licenses, Permits & Fees
- Intergovernmental
- Charges for Services
- Investment Earnings
- Sale of Property and Equipment
- Miscellaneous
- Operating Transfers In
- Loans & Sale of Bonds
- Fund Balances

Taxes

Fund: General

Property taxation is by far the largest source of local government revenue. Taxes may be levied (based on assessment) against real estate, personal property and motor vehicles. Other taxes levied and collected are interest and penalties.

It is estimated that the General Fund will yield \$132,177,885 in taxes and assessments for fiscal year 2014-2015, an increase of \$6,920,560 over the prior year tax levies. The increase in tax collections is due to increased grand list assessment. The increase in tax collection rates offsets, in part, increases in expenditures.

The total of all taxable property minus exemptions is commonly known as the "net grand list". Any growth in the net grand list helps to offset any growth in budgeted expenditures, since the mill rate (tax rate) is computed on the basis of the total valuation of all taxable property within the boundaries of the City.

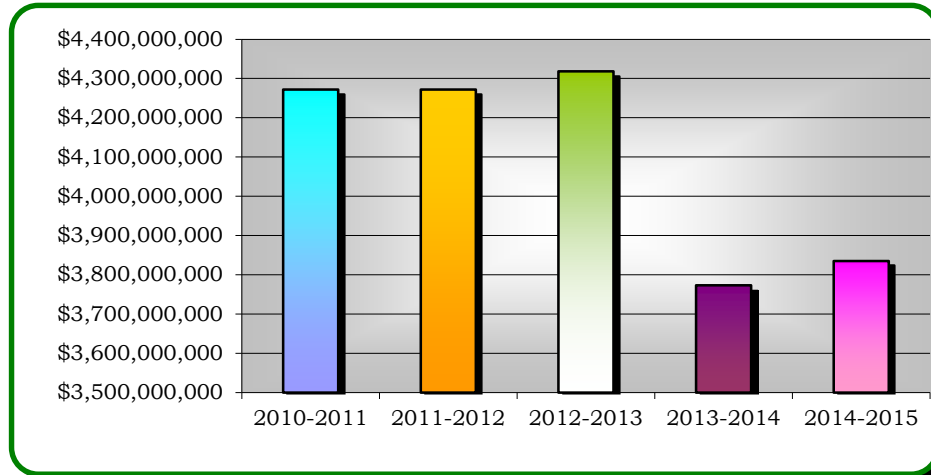
There are positives and negatives in the revenue trends the City is currently experiencing. The more significant trend revenues are reviewed herewith.

Operating Budget Summary

Operating Budget Summary - (continued)

The following chart presents the annual net grand list growth for a five-year period.

CITY OF BRISTOL NET GRAND LISTS LAST 5 BUDGET YEARS					
Grand List Year	2009	2010	2011	2012	2013
Budget Year	2010-2011	2011-2012	2012-2013	2013-2014	2014-2015
Net Grand List	\$4,271,705,934	\$4,271,540,509	\$4,318,104,740	\$3,773,177,053	\$3,835,068,122



The estimated 2013 Net Grand List (used for the 2014-2015 budget) increased to \$3,835,068,122. This represents an increase of \$61,891,069 over the 2012 grand list. This is primarily due to ESPN digital facility upgrades and planned expansion.

In past years there were many mortgage refinancing opportunities place due to lower interest rates. Banks now require more tax escrow during the refinancing process, which guarantees tax payments to municipalities. The refinancing process also increases the payment of delinquent taxes because all delinquent taxes must be paid at the time of refinancing, thus reducing the City's outstanding tax collectibles.

Several statistical tables are available behind the appendix tab of this document, which review the history of tax levies and collections, as well as comparative assessed valuation of taxable property. These charts can be found on pages 374, 375 and 378.

Assessments

Fund: Sewer Operating

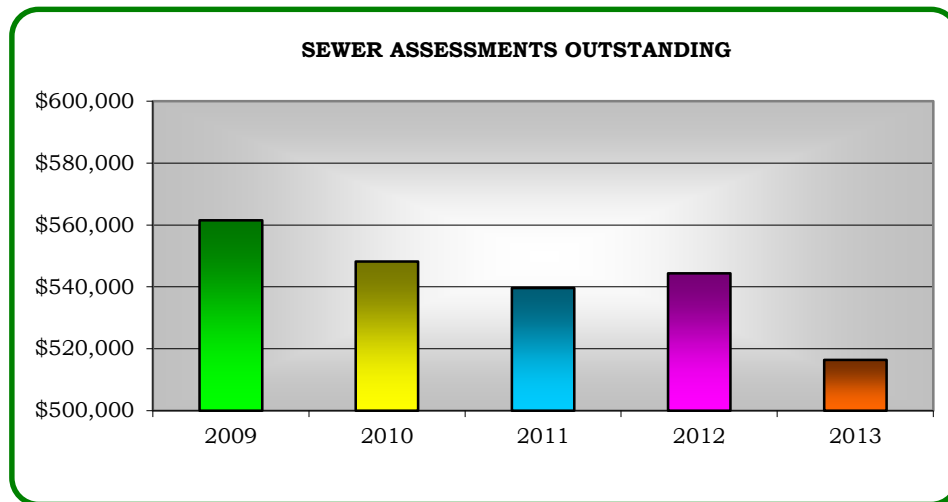
The City does not budget for sewer assessment collections. Initial assessments are levied and accounted for as receivables within the Sewer Operating and Assessment Fund. As receivables are collected, the offsetting account, deferred revenue, is reduced.

Total sewer assessment collections for fiscal year 2013 were \$27,988. Additionally, assessment levies decreased by \$11,980.

Operating Budget Summary

Operating Budget Summary - (continued)

CITY OF BRISTOL					
SEWER ASSESSMENT COLLECTIONS					
LAST 5 YEARS					
Fiscal Year Ended June 30	2009	2010	2011	2012	2013
Assessments Collected	\$41,128	\$60,176	\$23,548	\$16,008	\$ 27,988
Assessments Outstanding	\$561,492	\$548,227	\$539,645	\$544,373	\$ 516,385



Shown in the chart and graph above are the sewer assessments outstanding by fiscal year. Additional information regarding sewer assessment collections can be found in the appendix section.

Licenses, Permits and Fees

Funds: General, Sewer Operating, Solid Waste, Pine Lake Challenge Course, Transfer Station

Total Licenses, Permits and Fees are anticipated to increase by \$146,405 from the 2014 budget.

The General Fund increased by \$68,750 due to the usage of certain permits. Since February 2014 the Tax Office is collecting a new delinquent fee on any delinquent motor vehicle tax bill paid.

Water Pollution Control increased its fees in 2013-2014 and is expecting to stay flat on its revenues in the current fiscal year. The Pine Lake Challenge Course fees are based upon usage and past collections. It has been determined a decrease of \$3,995 is likely in the 2015 budget. The Transfer Station charges various fees for residential and commercial permits and disposal fees for items such as clothing, aluminum, batteries and compost.

As discussed above, building permit fees are the largest source of revenue in this category and were decreased per the recommendation of the building official.

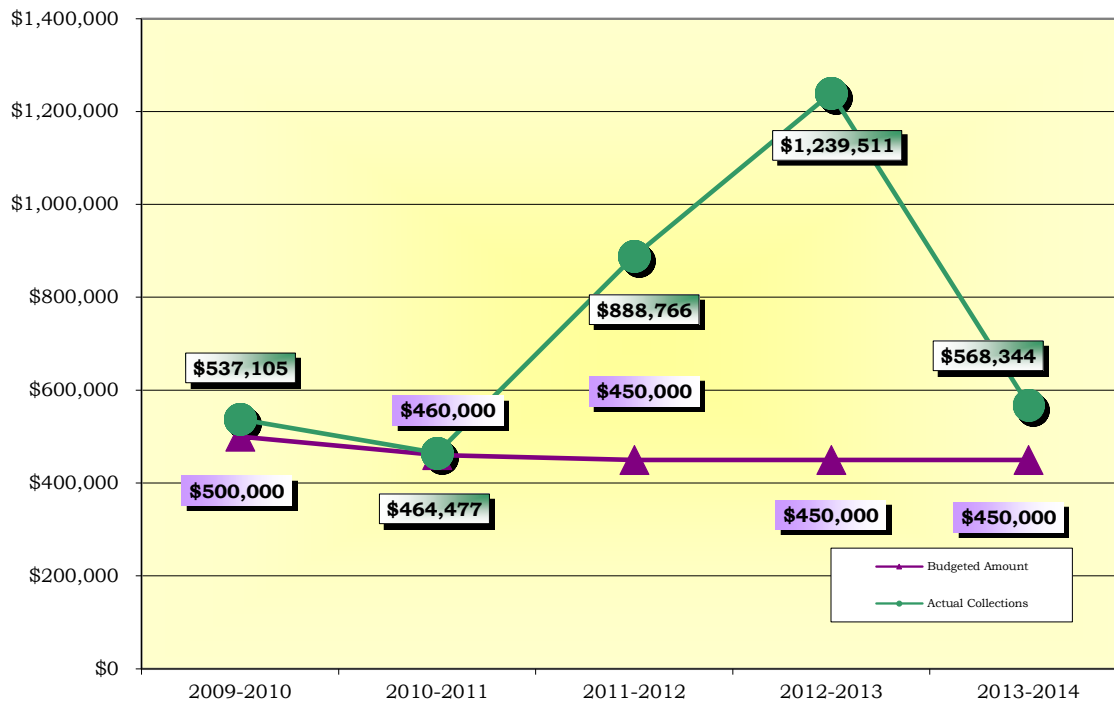
The following chart is a comparison of the revenue collected vs. budgeted amounts for building permits during the last six budget years.

Operating Budget Summary

Operating Budget Summary - (continued)

City of Bristol Revenue Trends Building Permits						
Fiscal Year	Budgeted Amount	Increase (Decrease) Over Base 2007-2008	Increase (Decrease) Over Previous Year	Actual Collections	Increase (Decrease) Over Base 2007-2008	Increase (Decrease) Over Previous Year
2007-2008	\$625,000	0.00%	(8.76%)	\$651,514	0.00%	0.00%
2008-2009	\$650,000	4.00%	4.00%	\$537,105	(17.56%)	(17.56%)
2009-2010	\$500,000	(24.00%)	(23.08%)	\$464,477	(11.15%)	(13.52%)
2010-2011	\$460,000	(6.40%)	(8.00%)	\$888,766	65.12%	91.35%
2011-2012	\$450,000	(1.60%)	(2.17%)	\$1,239,511	53.84%	39.46%
2012-2013	\$450,000	0.00%	0.00%	\$568,344	(103.02%)	(54.15%)
AVERAGE:	\$522,500		(6.33%)	\$724,953		7.60%

BUDGET VS. ACTUAL COLLECTIONS



Operating Budget Summary - (continued)

Intergovernmental Funds

Funds: General, Community Development Act, School Lunch Program, LoCIP, Capital Projects

Local governments depend on state and federal grants to supplement their property tax and other revenue sources.

The City prepares the grants portion of its budget based on the Governor's preliminary proposed budget in February and then revises those numbers based on the State General Assembly's final approved actions.

The **General Fund** receives the largest share of state and federal aid. This year, the fund is expected to receive \$47,844,955 in grants. The Educational Cost Sharing Grant is the largest in this category, with \$41,657,310 budgeted. Overall, State grants decreased by \$43,320. The largest reduction is in the transportation school grant, which is reduced by \$75,455 in 2014-2015. This is offset primarily by an increase in the Hospital PILOT.

The City's **Special Revenue Funds** also receive grant funding.

The **Community Development Act** (Bristol Development Authority - BDA) receives a federal grant called the Community Development Block Grant (CDBG). This year's CDBG allocation is expected to be \$546,539, in addition to \$42,102 for program income.

The **Water Pollution Control Fund** has received low interest loans and grants from the State of Connecticut to upgrade the treatment system under the Clean Water Act to reduce nitrogen discharge. These grants were received in prior budget years and the loans are recorded within Water Pollution Control's Capital and Non-Recurring Fund. The Water Pollution Control's budget totals \$5,883,200.

The **School Lunch Program** has a total budget of \$2,714,190. This program will receive \$1,544,595 in federal grants and \$142,000 in state grants in 2015. These grants assist with the operations of Bristol school cafeterias.

The **LoCIP Fund** (Local Capital Improvement Program) receives a grant from the State of Connecticut Office of Policy and Management. Generally, these grant receipts are relatively stable each fiscal year. This grant is reimbursed on an expenditure basis. The Capital Budget has allocated \$653,000 for 2015.

Charges for Services

Funds: General, Sewer Operating, School Lunch Program, Solid Waste Disposal

The two sources within this category that comprise the majority of revenues are: City Clerk Recording Fees and Real Estate Transfer (conveyance) Taxes.

Both fee collections have a certain correlation with Building Permits. These revenue sources have experienced declining levels of activity over the past few years, due to decreased development and housing starts within the City and nationwide. There is, however, an aggressive commercial economic development program on behalf of the current administration. The City's largest employer, ESPN, Inc., embarked on a multi-year \$500 million dollar expansion project several years ago that will enhance its local workforce. Future plans for expansion are underway, and the City allowed the closing of a nearby road for its development activities.

The City recognizes that the increased revenues it received will not continue once ESPN's projects are completed. Therefore, revenues are budgeted at moderately increasing levels through the use of trend analysis and account evaluations.

Operating Budget Summary

Operating Budget Summary - (continued)

The **Special Revenue Funds** account for most of their revenue through charges for services. For instance, the Sewer Operating and Assessment Fund charges system users quarterly. The 2014-2015 budget reflects a rate increase of 6%. The last time user fees were increased was in the 2012-2013 budget year when sewer usage fees increased 6%. The decision whether to increase the fees is periodically examined, and a conscious decision is made by the Board of Public Works, acting as the Sewer Authority. The last increase was examined thoroughly by Water Pollution Control and the Comptroller's Office and increased due to future debt service payments for the Clean-water Loans from the State of Connecticut as well as large bonded sewer projects. Additionally, the Sewer Operating and Assessment fund has been continuously improving its infrastructure and upgrading its projects. The excess funds that have been accumulated over the years pay for these projects. These projects can be found in the Capital Budget Summary section of this document. In addition, the School Lunch Program charges students and staff for school lunches and the Solid Waste Disposal Fund charges private haulers a fee for the trash they bring to the disposal site. The Pine Lake Challenge Course charges users of that facility to participate in programs.

In 2003-2004, the State of Connecticut Legislature increased the fee that municipalities may charge for real estate transfers. The fees known as the "Conveyance Tax" was allowed to increase from \$.11 to \$.25 per \$1,000 of property sold. It also allowed 18 "target investment communities" including the City of Bristol, to double the fee as of July 1, 2003 to \$.50 per \$1,000. The City Council acting as the policy making board for the City decided not to implement the additional fee at that time. However, in March 2004, the City Council revisited the "conveyance tax" matter and approved an increase of the fee to \$.50 per \$1,000 effective April 1, 2004. Due to the increased fee, the City realized an additional \$281,318 in revenue in 2012-2013.

As part of the 2011-2013 biennial budget approval by the State of Connecticut in June 2011, the conveyance tax was made permanent.

Due to the economic uncertainties at the state and federal level concerning refinancing and mortgages, the City is closely monitoring its revenue intake in the 2014-2015 budget year and may adjust revenue forecasts for 2015-2016 and beyond.

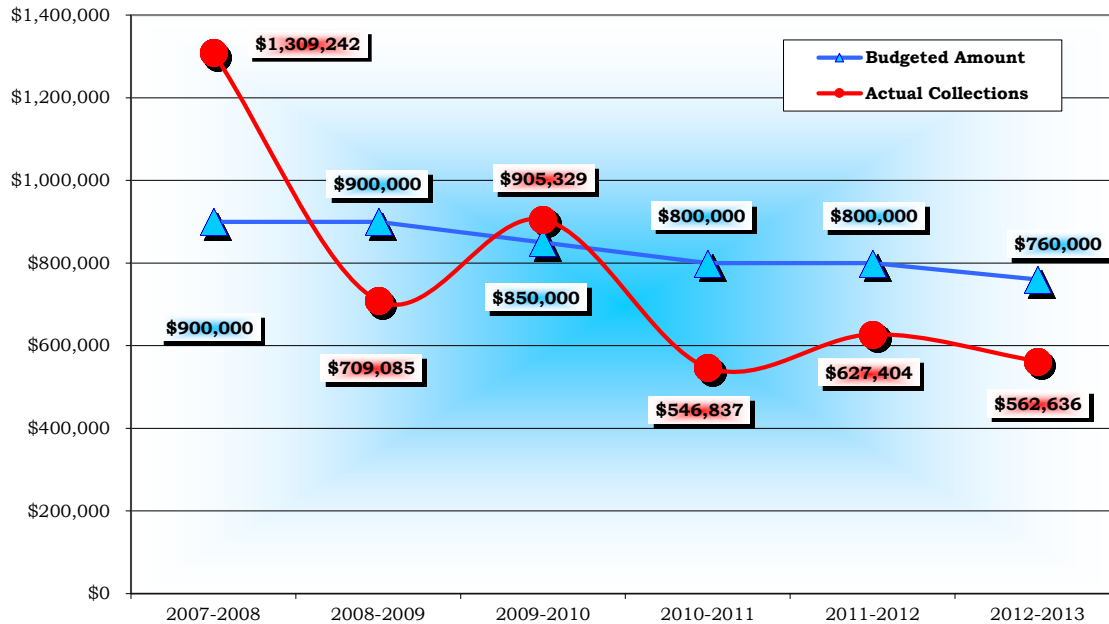
Shown below and on the next page are a revenue trend chart and graph representing six years of budgets and collections for the real estate transfer (conveyance) tax:

City of Bristol Revenue Trends City Clerk Real Estate (Conveyance) Transfer Tax						
Fiscal Year	Budgeted Amount	Increase (Decrease) Over Base 2008-2009	Increase (Decrease) Over Previous Year	Actual Collections	Increase (Decrease) Over Base 2007-2008	Increase (Decrease) Over Previous Year
2008-2009	\$900,000	0.00%	0.00%	\$709,085	0.00%	(45.84%)
2009-2010	\$850,000	(5.56%)	(5.56%)	\$905,329	27.68%	27.68%
2010-2011	\$800,000	(11.11%)	(5.88%)	\$546,837	(22.88%)	(39.60%)
2011-2012	\$800,000	(11.11%)	0.00%	\$627,404	(11.52%)	14.73%
2012-2013	\$760,000	(15.56%)	(5.00%)	\$562,636	(20.65%)	(10.32%)
2013-2014	\$750,000	(16.67%)	(1.32%)	\$918,082	29.47%	63.18%
AVERAGE:	\$810,000		(2.96%)	\$711,562		1.64%

Operating Budget Summary

Operating Budget Summary - (continued)

BUDGET VS. ACTUAL COLLECTIONS CITY CLERK REAL ESTATE TRANSFER TAX



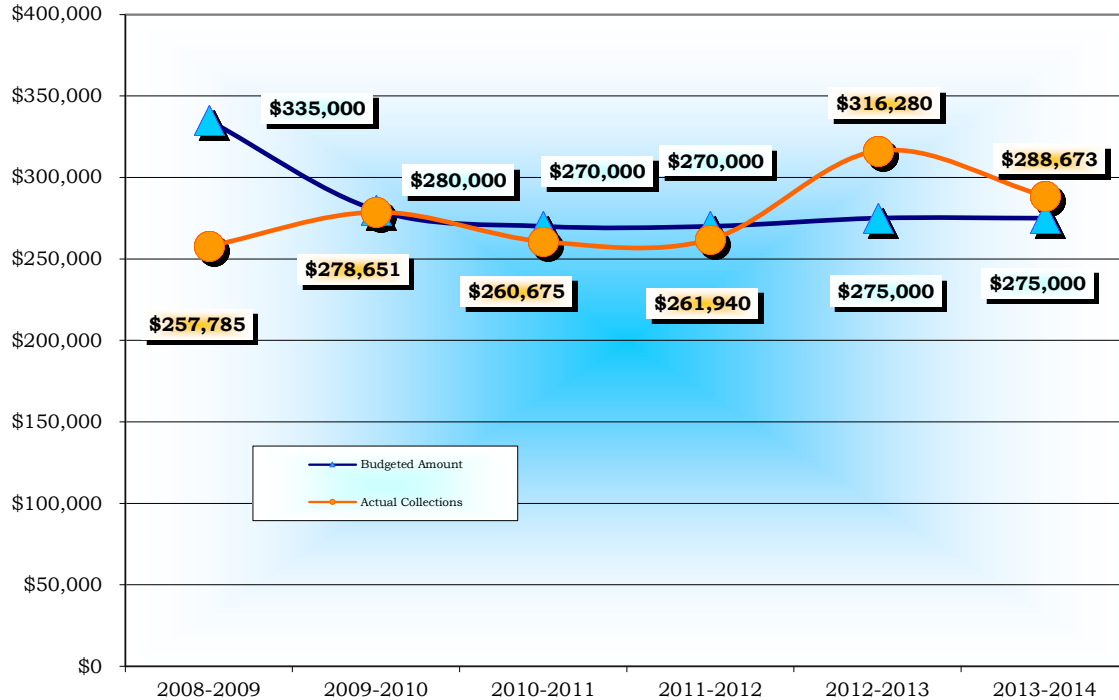
The City Clerk's Office collects fees for the recording of documents. The fees charged are set by the State of Connecticut and the revenue offsets expenditures within the City Clerk's office, as well as assisting other programs within the City of Bristol. Shown below is a six-year revenue trend for the Recording Fees revenue account within the City Clerk's Office, as well as a graphic representation of budget to actual collections. The revenue decline is a result of a reclassification of several revenue line items that occurred in the 2006-2007 budget year due to the installation of a new computer program and economic decline in the City, State, and Nation due to the economic recession.

City of Bristol Revenue Trends City Clerk Recording Fees						
Fiscal Year	Budgeted Amount	Increase (Decrease) Over Base 2007-2008	Increase (Decrease) Over Previous Year	Actual Collections	Increase (Decrease) Over Base 2007-2008	Increase (Decrease) Over Previous Year
2007-2008	\$380,000	0.00%	(10.59%)	\$318,050	0.00%	(21.81%)
2008-2009	\$335,000	(11.84%)	(11.84%)	\$257,785	(18.95%)	(18.95%)
2009-2010	\$280,000	(26.32%)	(16.42%)	\$278,651	(12.39%)	8.09%
2010-2011	\$270,000	(28.95%)	(3.57%)	\$260,675	(18.04%)	6.90%
2011-2012	\$270,000	(28.95%)	0.00%	\$261,940	(17.64%)	0.49%
2012-2013	\$275,000	(27.63%)	1.85%	\$316,280	(0.56%)	20.75%
AVERAGE:	\$326,667		(5.72%)	\$297,308		(3.29%)

Operating Budget Summary

Operating Budget Summary - (continued)

BUDGET VS. ACTUAL COLLECTIONS



Investment Earnings

Funds: General, Sewer Operating, Solid Waste Disposal

The investment earnings revenue source accounts for interest income on City investments. Revenue is generated through the Treasurer's office and is allocated monthly to each fund. The allocation is determined by the funds cash balance at month-end.

As discussed earlier in the Comptroller's budget message, interest income revenue estimates have stabilized this year, and actually increased over the prior year. During the last few budget years, investment earnings have been meager due to the overall economic condition of the country with borrowing rates at an all time low in the 1-3% category compared to 5% five years ago. Since that time, and most recently, short term interest rates have been decreasing with rates under 1% in the 2012-2013 budget; However, due to economic decline in other sectors, the federal government lowered the prime borrowing rate, which had a direct correlation to interest paid on savings and checking accounts and has kept these rates flat. The City's General Fund budget for Interest - General Fund was \$175,000 in 2013-2014 and increased to \$180,000 in 2014-2015. As stated earlier in the "Policy Initiatives" section, the City developed a GFOA recommended investment policy, which was implemented in the 2012-2013 budget year.

Operating Budget Summary

Operating Budget Summary - (continued)

The Sewer Operating Fund revenue estimate for interest earnings remains at \$10,000 for the 2014-2015 fiscal year. This is also due to the overall economy and lower interest rates and the reduction of cash flow due to on-going WPC Capital Projects.

Sale of Property & Equipment/ Miscellaneous

Funds: General, Sewer Operating, and School Lunch Program

The Sale of Property & Equipment is based on the disposal of phased-out, old or ineffective City property such as vehicles, equipment, and furnishings. The revenue generated usually offsets the cost of replacement items for the departments affected by the loss of this property.

The Miscellaneous source is a catch-all classification with the exception of income generated from Park and Library Trust Funds. Trust fund interest, and in some cases, principal, are used to offset or add to Park and Library Appropriations. For example, the Park Bequest and Library Bequest are appropriated and can be found behind the "Library" and "Parks and Recreation" tabs.

Operating Transfers-In

Funds: General, Sewer Operating and Assessment, Community Development Act, and Solid Waste Disposal

The line item Operating Transfers-In accounts are for revenue received from other sources within a government.

The Sewer Operating and Assessment Fund is estimating a transfer of \$3,000 to the General Fund in 2014-2015. This offsets old debt service for Capital Projects for the sewer system paid by the City. The transfer is for prior assessments and interest collected by the Water Pollution Control Division.

The Community Development Act receives a transfer-in from the General Fund for the cost of the City-share portion of its operations. This cost is estimated at \$350,300 for 2014-2015. Additionally, the Solid Waste Disposal Fund also receives monies from the General Fund to support the operations of City residents' trash disposal in the amount of \$1,028,300 for 2014-2015. The expenditure amounts can be found in the Miscellaneous section and the revenue amounts can be found in the Special Revenue section of this budget document.

Loans & Sale of Bonds

Funds: Capital Projects

In order to finance large road improvement projects and building enhancements, it is sometimes necessary to borrow funds in order to complete the project in a timely and efficient manner. In doing so, the City makes adjustments to its debt service schedule and budgets accordingly for principal and interest repayments on this debt. The debt is repaid with General Fund monies, however, the expenditures and revenue proceeds for the various projects are recorded within the Capital Projects funds.

Operating Budget Summary - (continued)

The 2014-2015 budget reflects principal and interest payments associated with the long-term bond issuance that the City must pay. The City decreased its debt service contribution by \$567,110 due to the payoff of principal associated with its debt service. The City will also pay interest on a short term taxable note for the mall property purchased years ago. The Sewer Operating Fund has completed several infiltration and inflow studies to rehabilitate its operations, for which the State of Connecticut approved several loans to make this possible. The loan repayments are recorded within the Sewer Operating Capital and Non-Recurring Fund and repaid monthly with interest. Additionally, the WPC repays 50% of the 2011 bond for the Broad Street project and reimburses the debt service fund and offsets the cost to taxpayers in the General Fund. The full details of these loan repayments can be found in the Debt Management Section of this document.

Information regarding the City's outstanding debt can be found behind the "Debt Management" tab and the debt service policy that was adopted several years ago can be found behind the "Policy Initiatives" tab.

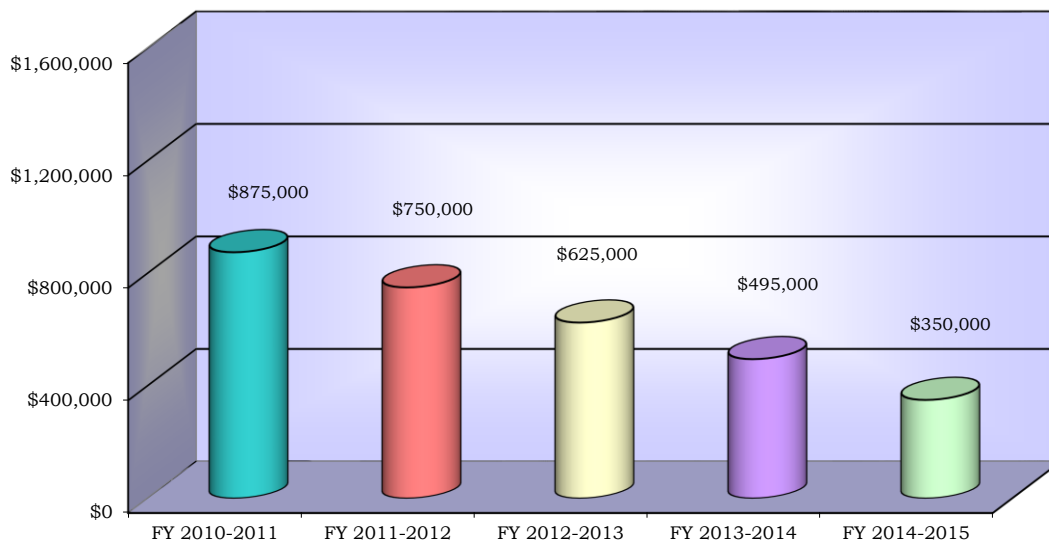
Fund Balances

Funds: General, Sewer Operating, Capital Projects, Pine Lake Challenge Course

Fund balances in the General Fund are occasionally used to balance the budgeted revenues with the budgeted expenditures when there are not enough estimated revenues to balance the budget.

A policy was established several years ago to reduce the reliance on General Fund fund balance to balance the operating needs of the City. As a result, a plan has been established to lower the use of the General Fund's fund balance yearly until it reaches \$0. The 2014-2015 budget uses \$350,000 of fund balance, a drop of \$145,000 over the 2013-2014 budget.

Amount Budgeted from Fund Balance for the General Fund



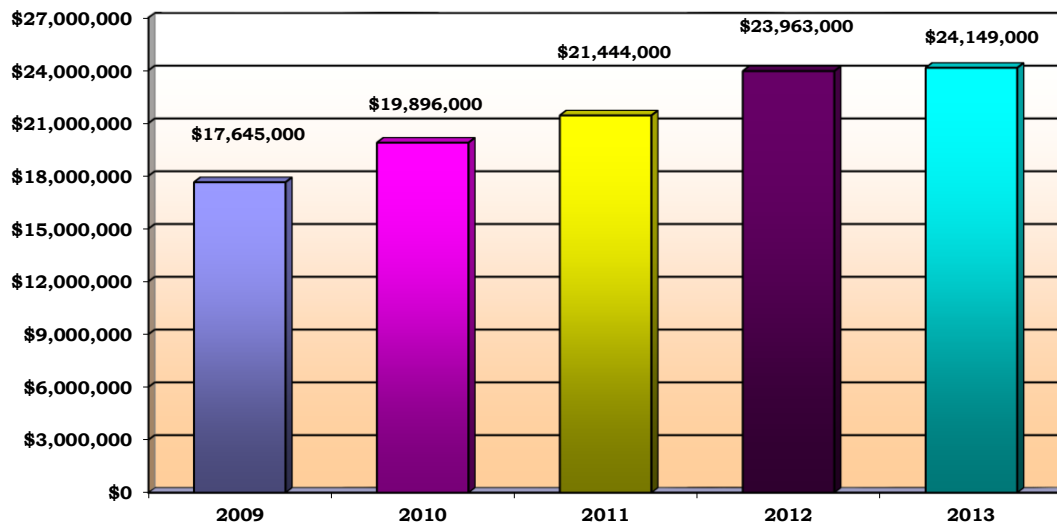
Operating Budget Summary

Operating Budget Summary - (continued)

At June 30, 2013, the City of Bristol's General Fund had the following fund balance designations and fund balance:

Non-Spendable	\$3,000
Encumbrances	\$776,000
Landfill Closure	\$535,000
Compensated Absences	\$2,500,000
Carryover Projects	\$841,000
Heart & Hypertension	\$800,000
Subsequent Year Expenditures	\$495,000
Total Assigned and Committed Fund Balance:	
Unassigned Fund Balance:	\$24,149,000
Total Fund Balance:	\$30,099,000

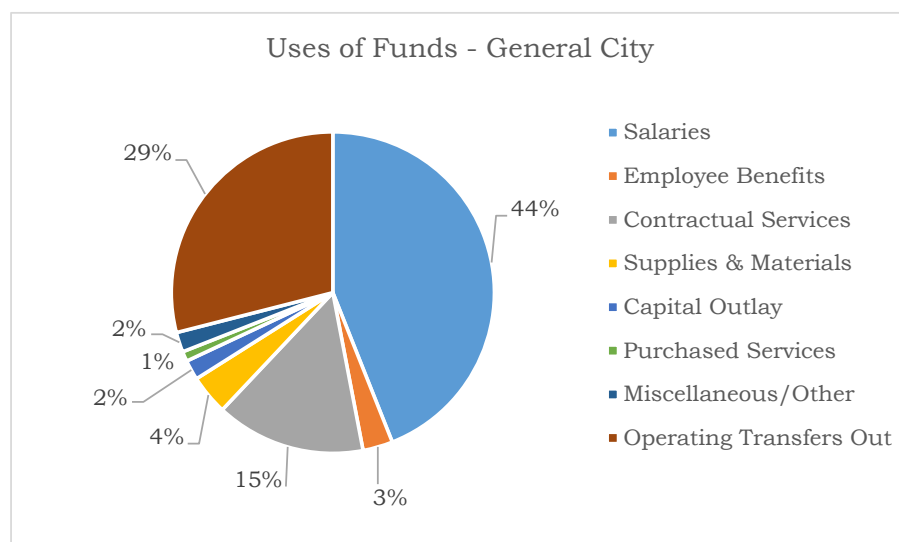
General Fund Unassigned Fund Balance By Year



Operating Budget Summary

Operating Budget Summary - (continued)

General Fund Appropriated Uses of Funds				
Uses:	2013 Actual	2014 Original Budget	2014 Revised Budget	2015 Joint Board Approved
General City:				
Salaries	\$33,261,146	\$34,054,815	\$34,054,815	\$34,332,330
Employee Benefits	2,665,947	2,565,525	2,565,525	2,563,905
Contractual Services	13,381,701	11,311,875	11,800,809	11,903,510
Supplies & Materials	3,317,096	3,174,825	3,264,216	3,298,450
Capital Outlay	981,219	1,321,840	1,814,603	1,201,000
Purchased Services	106,585	79,000	79,000	79,500
Miscellaneous/Other	1,774,381	2,468,300	2,715,350	2,348,145
Operating Transfers Out	40,360,910	21,403,790	36,452,730	22,577,125
Board of Education:				
General Control	N/A	2,516,576	2,516,996	2,474,682
Instruction	N/A	46,453,621	46,086,451	46,952,715
Transportation	N/A	3,719,455	3,719,455	3,493,419
Operation of Plant	N/A	5,822,177	5,813,489	6,149,577
Maintenance of Plant	N/A	2,104,395	2,113,163	2,240,621
Benefits & Fixed	N/A	17,737,854	17,737,854	18,324,345
Athletics & Student	N/A	1,659,696	1,642,667	1,736,478
Capital & Technology	N/A	1,778,480	1,864,558	1,899,772
Special Education	N/A	21,762,680	22,578,981	22,886,041
Tuition	N/A	731,026	722,649	679,000
Totals	\$95,848,985	\$180,665,930	\$197,543,311	\$185,140,615



A graph illustrating the Board of Education's Uses of Funds can be found on page 261.

Operating Budget Summary - (continued)

Expenditure Summary and Analysis

Salaries and Benefits

The total number of full-time employees in the budget is 1,485. This includes both General City employees and Board of Education employees and represents a total reduction of 16.5 full-time positions over last year. The reductions are due to reclassification of grant positions at the Board of Education, position consolidation and elimination due to vacancies within various departments throughout the City during the prior year.

Two Special Revenue Funds (Sewer Operating & Assessment and Community Development Act (BDA)) account for a total of 28 positions. The Enterprise Fund (Bristol Water Department) has a total of 37 full-time employees.

Before any new position is added, requests must be made by the department (excluding education) and justified to and approved by the Salary Committee of the City Council, prior to Board of Finance inclusion in the budget.

Most line items within the Salaries Object were held at the same levels as the 2013-2014 budget, except where union contractual agreements or proper justification indicated otherwise. Funding was budgeted within the City's contractual obligation account for anticipated labor agreement settlements, new positions, or additional costs for contracts under negotiation. A total of \$300,000 has been budgeted in 2014-2015.

The Police Union is scheduled to receive raises of 1% July 1, 2014 and 1.25% January 1, 2015. The Fire Union will receive 1.75% on July 1, 2014. The Union contract for Local 233 (Clerical), Local 1338 (Public Works) and BPSA (Supervisory) are in negotiations as the current contract ended June 30, 2014.

A detailed analysis of personnel expenditures, including wages, salaries and benefits, was presented on page 112. A listing of authorized full time positions can be found in the Readers Guide on page 30. Additionally, a listing of all positions can be found in the appendix section on pages 386-392.

Health Benefits has a net increase of \$1,698,605 on the City side of the budget to pay for City employee insurance costs. Complete health benefits information can be found behind the Internal Service tab on pages 333-335.

The City is self-insured for Workers' Compensation. A fund was established in 2003-2004 which is closely monitored by the Insurance Committee of the Board of Finance. The fund called "New Workers' Compensation Fund" can be found in the Internal Service section of this document on page 336.

Contractual Service & Supplies and Materials

Under the Contractual Services object, most professional fees and services and repairs and maintenance items were held to the current levels or received minimal increased funding levels. Yearly allowances and clothing allowance amounts are contractual in nature and increases were tied to respective bargaining contracts. The remaining line items, such as telephone, postage, travel reimbursement, printing and binding, and advertising had larger increases on a percentage basis to reflect current economic circumstances. For instance, the travel reimbursement rates were not raised for many years. It was agreed the rates now change based on the IRS reimbursement rates.

Operating Budget Summary - (continued)

Heating and motor fuels comprise the largest line items in the supplies and maintenance objects and are based on prevailing economic circumstances. Due to market fluctuations, it was anticipated that there would be a slight increase in costs for motor and heating fuels.

Capital Outlay

Capital expenditures include items that normally last more than one year and cost more than \$1,000. The need for capital items may be a function of the number of personnel in a department. For example, police cruisers or capital purchases may be a function of service levels.

Capital items generally include personal property such as vehicles, maintenance equipment, computers, office furniture, real property such as replacements or enhancements to City buildings and facilities.

The key elements in reviewing capital requests by departments are: need, priority and available resources. Yearly, the City evaluates each request and determines an appropriate amount to budget for capital outlay items. The public works department and fire department have created and maintain a vehicle inventory and replacement schedule reviewed annually by the Comptroller's office and Board of Finance for periodic large one-time purchases of fire engines and large construction vehicles.

Sinking Fund

Funding for the Sinking Fund is provided by periodic transfers-out from the General Fund to those funds at fiscal year end.

Debt Management

Debt may be incurred to provide money to pay for the construction or purchase of fixed assets. This can be accounted for in the Uses section entitled "Construction".

This object (Debt Management) is used to appropriate funding to provide repayment of principal and interest on all debt when due. The amounts appropriated in Debt Management, are then transferred out to the Miscellaneous object "operating transfers out", except for the principal and interest on any lease/purchases.

A more complete discussion of the City's debt management may be found after the "Debt Management" tab. The debt policy can be found in its entirety behind the "Policy Initiatives" tab.

Miscellaneous/Other & Contingency

Miscellaneous object groups are comprised of all expenditures not included in all other budget groups. Most of the miscellaneous objects appear behind the "Miscellaneous" tab. These expenditures encompass employee benefits, insurance costs, transfers to other funds and all other expenditures. The account heading entitled "City Buildings" was created several years ago on the advice of the Board of Public Works to better account for the maintenance and upkeep of City owned properties that do not directly affect the public works department. \$600,000 is budgeted for the 2014-2015 budget. A listing of projects to be completed in 2015 is shown on page 296 behind the "Miscellaneous" tab in this budget document.

Operating Budget Summary - (continued)

Other Post Employment Benefits was created for the City of Bristol's compliance with GASB Statement 45. Further discussion on this topic can be found in the "Policy Initiatives" tab on page 61.

Behind the "Board of Education" tab, miscellaneous accounts include fringe benefits, other educational costs, private school transportation, and program and instructional improvements. These expenditures are fixed costs that are determined during the budgetary process and are not part of the regular Board of Education budget.

The significant areas classified as All Other, include the Contingency Account and Economic Development Account. It had been the practice of the City to set aside funds to be available for emergency appropriations during the year as a way of stabilizing funds without the utilization of Unreserved Fund Balance. The Economic Development Account was set up several years ago to aid businesses to relocate or expand in Bristol to increase the City's tax base and to create employment opportunities. The amount is annually transferred to Community Development Act Fund (BDA) and the balance is rolled over from one fiscal year to the next. The 2014-2015 budget includes a City contribution to the Economic Development Account of \$200,000.

Program Summaries Description

The 2014-2015 budget document contains, for the most part, all the information shown below for each department and/or organizational unit. Each department and/or organizational unit is located in the tabs behind the Operating Budget Summary and continues on to the Capital Budget Summary.

Service Narrative

- ✓ Provides a description of each department or unit mission (organization) and scope of service(s) as well as each department head name and department telephone number.

Major Service Level Accomplishments

- ✓ Presents major service level accomplishments performed by each organizational unit.

Major Service Level Goals

- ✓ Presents major service level goals to be accomplished by the organization for the year. Most service level goals are referenced to the long-term Programmatic and Financial policies in the "Policy Initiatives" tab.

Performance Measures

- ✓ Presents selected quantitative and/or qualitative performance measures of the organization or program. Information is presented for three budget years.

Expenditure and Position Summary

- ✓ Presents expenditures and positions for prior year actual, last year estimated and 2015 budget year.

Operating Budget Summary

Operating Budget Summary - (continued)

Organizational Chart

- ✓ Presents an organizational chart for certain departments and organizational units within the City.

Budget Highlights

- ✓ Presents the approved budget of the department or organizational unit and lists all budgetary accounts. Information is presented for prior year actual, last year original budget, last year revised year, current year budget request, current year approved budget.

General Fund Revenue

ORGCODE	OBJECT	REVENUE SOURCE	2013 ACTUAL REVENUE	2014 ORIGINAL BUDGET	2014 REVISED BUDGET	2015 REVENUE REQUEST	2015 JOINT BOARD
SOURCE	TAXES AND PRIOR LEVIES						
0011016	401000	CURRENT PROPERTY TAXES	\$123,321,563	\$124,307,325	\$124,307,325	\$134,487,785	\$131,202,885
0011016	401001	PRIOR LEVIES	1,246,967	950,000	950,000	950,000	975,000
0011016	401002	60 DAY:GAAP	148,265	0	0	0	0
TOTAL	TAXES AND PRIOR LEVIES		\$124,716,795	\$125,257,325	\$125,257,325	\$135,437,785	\$132,177,885
SOURCE	INTEREST & LIEN FEES ON DELINQUENT TAXES						
0011016	410000	INTEREST & LIEN FEES	\$918,192	\$500,000	\$500,000	\$500,000	\$500,000
TOTAL	INTEREST & LIEN FEES ON DELINQUENT TAXES		\$918,192	\$500,000	\$500,000	\$500,000	\$500,000
SOURCE	LICENSES, PERMITS & FEES						
0011014	422003	ASSESSOR LATE FILING FEE	\$750	\$1,000	\$1,000	\$500	\$500
0011016	442441	DELINQUENT FEES	0	0	0	70,000	70,000
0011018	421000	CIRCUIT COURT FINES	1,941	1,400	1,400	2,000	2,000
0011023	422020	DOG PENALTY	593	800	800	800	800
0011023	441001	MERCHANDISING LICENSES	2,855	1,500	1,500	2,000	2,000
0011023	441002	DOG LICENSES	7,326	8,000	8,000	8,000	8,000
0011023	441005	MARRIAGE LICENSES	2,460	2,500	2,500	2,500	2,500
0011023	442001	CLERK FEES	8,620	6,000	6,000	7,000	7,000
0011023	442002	LIQUOR	186	150	150	150	150
0011023	442003	NOTARY SER	2,710	2,500	2,500	2,500	2,500
0011023	442004	NOTARY APP	1,670	1,500	1,500	1,500	1,500
0011023	442005	BURIAL PERMITS	2,526	2,000	2,000	2,000	2,000
0011023	442007	TRADE NAME	575	600	600	600	600
0011023	442011	VITALS	140,149	118,000	118,000	118,000	118,000
0012110	421002	PARKING VIOLATIONS	61,156	65,000	65,000	65,000	65,000
0012110	421005	ALARM FINES	21,660	15,000	15,000	14,000	14,000
0012110	441000	POLICE REPORT FEES	8,822	10,000	10,000	10,000	10,000
0013012	422011	SURCHARGE	40	0	0	0	0
0012615	422015	ZONING VIOLATIONS	0	0	0	0	0
0012615	442006	BUILDING PERMITS	557,540	450,000	450,000	450,000	450,000
0013010	442008	PUBLIC WORKS EXCAVATION PERMITS	6,795	6,500	6,500	7,200	7,200
0013012	442009	LAND USE FEES & PERMITS	28,145	16,000	16,000	13,000	13,000
0013012	422011	SURCHARGE	504	0	0	0	0
0016010	421001	LIBRARY FINES	23,965	24,000	24,000	24,450	24,450
TOTAL	LICENSES, PERMITS & FEES		\$880,988	\$732,450	\$732,450	\$801,200	\$801,200
SOURCE	CHARGES FOR SERVICES						
0011014	450102	COPIER CHARGES	\$2,472	\$2,000	\$2,000	\$2,000	\$2,000
0011016	450104	TAX COLLECTOR COPIER	1,295	750	750	650	650
0011016	450209	TALL GRASS ABATEMENT	8,996	750	750	0	0
0011016	450420	CODE ENFORCEMENT FINES	144,744	20,000	20,000	0	0
0011018	450201	WATER DEPT. REIMBURSEMENT	0	1,250	1,250	1,250	1,250
0011018	450205	FORECLOSURE COSTS	155	10,000	10,000	10,000	10,000
0011018	450310	COURT RENTAL	146,777	146,775	146,775	146,775	146,775
0011018	450320	RENTAL OF 51 HIGH STREET	14,959	14,245	14,245	15,205	15,205
0011018	450330	RENAISSANCE RENTAL	9,911	9,910	9,910	9,910	9,910
0011018	450400	MISCELLANEOUS CHARGES	8,312	10,000	10,000	8,000	8,000
0011023	422000	RECORDING FEES	316,280	275,000	275,000	280,000	280,000
0011023	450102	COPIER CHARGES	53,593	42,000	42,000	44,000	44,000
0011023	450115	REAL ESTATE TRANSFER TAX	562,636	750,000	750,000	750,000	750,000
0011023	450302	SALE OF ORDINANCES	100	150	150	100	100
0011027	450002	DIAL A RIDE	1,943	1,500	1,500	1,500	1,500
0011027	450004	SENIOR CITIZEN NON-RESIDENT FEE	1,077	1,600	1,600	1,300	1,300
0011027	450315	SENIOR CENTER RENTALS	62,309	47,265	47,265	60,000	60,000

Operating Budget Summary

Operating Budget Summary - (continued)

ORGCODE	OBJECT	REVENUE SOURCE	2013 ACTUAL REVENUE	2014 ORIGINAL BUDGET	2014 REVISED BUDGET	2015 REVENUE REQUEST	2015 JOINT BOARD
0012110	450101	POLICE ID CHARGES	47,854	20,000	20,000	20,000	20,000
0012114	450000	POLICE SPECIAL SERVICES	666,387	600,000	600,000	600,000	600,000
0012211	450200	FIRE SERVICES	388	450	450	450	450
0012312	450116	DOG WARDEN CHARGES	3,000	3,000	3,000	3,000	3,000
0012312	450314	PLYMOUTH RENTAL OF DOG POUND	8,625	0	0	0	0
0012615	450102	COPIER CHARGES	182	200	200	200	200
0013010	450003	PUBLIC WORKS FEES	286,337	269,000	269,000	280,500	280,500
0013010	450208	OTHER RECYCLING	10,985	11,460	11,460	11,460	11,460
0013010	450211	PLAINVILLE	19,670	19,670	19,670	22,140	22,140
0013010	450300	ENGINEERING MAPS	1,080	1,000	1,000	800	800
0013010	450303	RECYCLING RECEIPTS	107,830	0	0	0	0
0013010	450400	PUBLIC WORKS MISCELLANEOUS CHARGES	150	200	200	100	100
0013016	450324	BARREL SALE	28,762	33,205	33,205	24,000	24,000
0013025	450113	PERM PATCH	15,260	0	0	0	0
0014500	450400	MISC MAYOR	830	0	0	0	0
0015000	432049	TUITION	167,463	175,000	175,000	150,000	150,000
0015000	450312	SCHOOL BUILDING RENTAL	46,581	35,000	35,000	35,000	35,000
0016010	450102	COPIER CHARGES	10,431	10,000	10,000	10,500	10,500
0016010	450313	LIBRARY RENTAL	860	1,200	1,200	1,200	1,200
0017000	450103	POOL CHARGES	167,190	187,520	187,520	177,925	177,925
0017000	450105	SUMMER RECREATION	66,424	60,525	60,525	60,450	60,450
0017000	450106	FALL RECREATION PROGRAM	10,270	10,345	10,345	10,970	10,970
0017000	450107	WINTER RECREATION PROGRAM	18,840	16,145	16,145	18,560	18,560
0017000	450311	MUZZY RENTALS	13,099	9,000	9,000	9,000	9,000
0017000	450321	RENTAL OF PARKS	7,655	2,000	2,000	2,000	2,000
0017000	450322	CONCESSION/MISCELLANEOUS	6,503	9,280	9,280	9,280	9,280
0017000	450400	PARKS MISCELLANEOUS CHARGES	995	1,000	1,000	1,000	1,000
TOTAL	CHARGES FOR SERVICES		\$3,049,210	\$2,808,395	\$2,808,395	\$2,779,225	\$2,779,225
SOURCE	INVESTMENT EARNINGS						
0011019	460001	INTEREST GENERAL FUND	\$198,412	\$175,000	\$175,000	\$177,000	\$177,000
0011019	460006	INTEREST ACCOUNTS RECEIVABLE	4,706	5,000	5,000	3,000	3,000
TOTAL	INVESTMENT EARNINGS		\$203,118	\$180,000	\$180,000	\$180,000	\$180,000
SOURCE	SALE OF PROPERTY & EQUIPMENT						
0011018	450309	SALE OF PROPERTY & EQUIPMENT	\$172,176	\$75,000	\$75,000	\$75,000	\$75,000
0013010	450309	SALE OF PROPERTY & EQUIPMENT	0	2,400	2,400	0	\$0
TOTAL	SALE OF PROPERTY & EQUIPMENT		\$172,176	\$77,400	\$77,400	\$75,000	\$75,000
SOURCE	OTHER/MISCELLANEOUS REVENUE						
0011014	422010	AIRCRAFT REGISTRATION FEE	\$250	\$250	\$250	\$0	\$0
0011018	454001	MISCELLANEOUS	177,214	5	5	5	5
0014012	450301	REIMBURSEMENTS SOCIAL SERVICES	4,314	2,500	2,500	2,500	2,500
0015000	450500	REIMBURSEMENTS	2,000	2,000	2,000	2,000	2,000
0016010	480001	LIBRARY TRUST FUNDS	2,082	2,300	2,300	2,300	2,300
0016014	480002	LIBRARY TRUST- GOODSSELL	14,662	15,315	15,315	15,250	15,250
0017000	480003	PARK TRUST FUNDS	407,031	344,310	361,601	372,965	372,965
0017000	480003	PARK TRUST FUNDS	7,500	0	0	0	0
0017016	480004	PARK TRUST- GOODSSELL	16,176	14,385	14,385	20,490	20,490
TOTAL	OTHER/MISCELLANEOUS REVENUE		\$631,229	\$381,065	\$398,356	\$415,510	\$415,510
SOURCE	CONTRIBUTIONS						
0011012	470038	PLYMOUTH	\$4,550	\$4,185	\$4,185	\$4,620	\$4,620
0011012	470039	PLAINVILLE	7,460	7,680	7,680	7,920	7,920
0011018	470000	BRRFC CONTRIBUTION	0	0	132,481	0	0
0011018	470030	HMO WATER DEPARTMENT CONTRIBUTION	1,592	1,300	1,300	1,300	1,300
0011033	470007	INTERDISTRICT BOARD OF EDUCATION	93,212	0	62,959	0	0
0012110	470000	CONTRIBUTIONS	0	0	8,000	0	0
0013026	470038	PLYMOUTH	33,000	0	0	0	0
0013026	470039	PLAINVILLE	27,000	0	0	0	0
TOTAL	CONTRIBUTIONS		\$166,814	\$13,165	\$216,605	\$13,840	\$13,840
SOURCE	FEDERAL GRANTS						
0011018	431080	HOUSING- PILOT	\$101,168	\$60,000	\$60,000	\$0	\$0
0011018	431090	FEMA- TS IRENE	(61,413)	0	0	0	0
0011018	431090	FEMA- WINTER STORM ALFRED	702,867	0	0	0	0
0012413	431003	CIVIL PREPAREDNESS	2,142	5,765	5,765	5,765	5,765
TOTAL	FEDERAL GRANTS		\$744,764	\$65,765	\$65,765	\$5,765	\$5,765

Operating Budget Summary

Operating Budget Summary - (continued)

ORGCODE	OBJECT	REVENUE SOURCE	2013 ACTUAL REVENUE	2014 ORIGINAL BUDGET	2014 REVISED BUDGET	2015 REVENUE REQUEST	2015 JOINT BOARD
SOURCE		STATE GRANTS					
0011014	432012	STATE PROPERTY	\$87,241	\$87,370	\$87,370	\$79,135	\$90,385
0011014	432014	MFG. INVENTORY	1,973,632	0	0	0	0
0011014	432015	ELDERLY FREEZE	6,000	6,000	6,000	6,000	6,000
0011014	432024	ELDERLY CIRCUIT BREAKER	352,047	340,000	340,000	340,000	340,000
0011014	432025	HOSPITAL PILOT	552,637	522,480	522,480	596,140	596,140
0011014	432027	TOTAL DISABLED PILOT	10,804	10,000	10,000	10,000	10,000
0011014	432064	VETERANS GRANT	27,671	25,000	25,000	30,000	30,000
0011014	432077	ENTERPRISE ZONE REIMBURSEMENT	163,142	115,000	115,000	175,000	175,000
0011018	432019	SALES TAX	493,831	0	0	0	0
0011018	432020	TOWNAID ROAD GRANT	333,100	666,200	666,200	665,910	665,910
0011018	432021	MASHANTUCKET PEQUOT GRANTS	590,041	590,005	590,005	594,910	595,025
0011018	432023	PAYMENT IN LIEU OF TAXES	67,519	0	0	0	0
0011018	432030	OFF-TRACK BETTING	73,934	65,000	65,000	70,000	70,000
0011018	432038	MISCELLANEOUS STATE REVENUE	562	500	500	500	500
0011018	432051	VIDEO TAX GRANT	48,554	20,000	20,000	0	0
0011018	432059	HOLD HARMLESS	0	0	0	0	0
0011018	432076	UTILITIES TAX	145,593	100,000	100,000	100,000	100,000
0011027	432146	DEMP RESP	42,957	0	57,275	0	0
0011031	432026	YOUTH BUREAU	49,304	49,300	49,300	49,915	49,915
0011031	432147	ENHANCEMENT SERVICES	7,382	0	7,455	0	0
0012110	432456	NCIC GRANT	4,878	0	0	0	0
0012115	432050	E-911 SUBSIDY GRANT	134,453	134,000	134,000	134,500	134,500
0012115	432400	EMD GRANT	7,500	4,500	4,500	6,500	6,500
0013026	432038	POTHOLE PATCHER	150,000	0	0	0	0
0014654	432079	SCHOOL READINESS	2,276,424	0	2,356,770	0	0
0014654	432080	QUALITY ENHANCEMENT GRANT	25,024	0	25,024	0	0
0015000	432002	EDUCATION COST SHARING GRANT	41,696,950	41,657,310	41,657,310	41,657,310	41,657,310
0015000	432003	TRANSPORTATION- SCHOOL GRANT	299,551	399,450	399,450	323,995	323,995
0015000	432004	MEDICAID COORDINATION GRANT	200,781	100,000	100,000	100,000	100,000
0015000	432007	EXCESS STUDENT COST GRANT	2,511,625	2,600,000	2,600,000	2,600,000	2,600,000
0015000	432016	PUBLIC ACT 481 GRANT	282,360	250,000	250,000	250,000	250,000
0015000	432017	NON-PUBLIC SCHOOL TRANSPORTATION	141,528	140,395	140,395	38,010	38,010
TOTAL		STATE GRANTS	\$52,757,025	\$47,882,510	\$50,329,034	\$47,827,825	\$47,839,190
SOURCE		OTHER FINANCING SOURCES					
0011018	461001	USE OF FUND BALANCE	\$0	\$495,000	\$495,000	\$350,000	\$350,000
0011018	461002	BUD. FUND BALANCE UNRESTRICTED	0	0	841,463	0	0
TOTAL		OTHER FINANCING SOURCES	\$0	\$495,000	\$1,336,463	\$350,000	\$350,000
SOURCE		OPERATING TRANSFERS IN					
0011018	490101	EQUIPMENT/BUILDING SINKING FUND	\$0	\$0	\$0	\$0	\$0
0011018	490118	TRANSFER IN SEWER	3,064	3,000	3,000	3,000	3,000
0011018	490101	TRANSFER IN SINKING FUND	10,000	0	0	0	0
0011018	490700	PERMANENT FUND	389	0	0	0	0
0011018	490201	TRANSFER IN DEBT SERVICE	0	0	0	0	0
0011018	490300	TRANSFER IN CAPITAL PROJECTS	0	2,269,905	2,269,905	0	0
0011027	490700	TRANSFER IN SENIOR CENTER SIDEWALKS	1,701	0	0	0	0
TOTAL		OTHER FINANCING SOURCES	\$15,154	\$2,272,905	\$2,272,905	\$3,000	\$3,000
TOTAL REVENUES GENERAL FUND			\$184,255,465	\$180,665,980	\$184,174,698	\$188,389,150	\$185,140,615

Operating Budget Summary

Operating Budget Summary - (continued)

General Fund Expenditures

ORGCODE	DEPARTMENT/ACTIVITY	2013 ACTUAL EXPENDITURE	2014 ORIGINAL BUDGET	2015 BUDGET REQUEST	2015 BOARD OF FINANCE	2015 JOINT BOARD	JB \$ INCREASE/ (DECREASE)	JB % INCREASE/ (DECREASE)
FUNCTION GENERAL GOVERNMENT								
001010	CITY COUNCIL	\$57,547	\$57,900	\$57,900	\$57,900	\$57,900	\$0	0.00%
001011	MAYOR	211,873	216,765	229,785	229,785	229,785	13,020	6.01%
001012	PROBATE COURT	26,989	35,500	35,500	35,500	35,500	0	0.00%
001013	REGISTRARS OF VOTERS	237,750	233,865	246,645	239,565	239,565	5,700	2.44%
001014	ASSESSORS	375,203	389,550	395,320	395,320	395,320	5,770	1.48%
001015	BOARD OF ASSESSMENT APPEALS	5,855	6,335	5,240	5,240	5,240	(1,095)	(17.28%)
001016	TAX COLLECTOR	359,977	387,565	392,115	392,115	392,115	4,550	1.17%
001017	PURCHASING	175,509	178,425	178,550	178,250	178,250	(175)	(0.10%)
001018	COMPTROLLER	625,707	669,270	673,575	673,575	673,575	4,305	0.64%
001019	TREASURER	130,719	162,760	160,640	160,640	160,640	(2,120)	(1.30%)
001020	INFORMATION SYSTEMS	778,996	811,930	860,120	821,120	821,120	9,190	1.13%
001021	PERSONNEL DEPARTMENT	588,699	576,355	531,736	512,165	512,165	(64,190)	(11.14%)
001022	CORPORATION COUNSEL	521,267	592,395	522,865	521,615	521,615	(70,780)	(11.95%)
001023	CITY CLERK	371,812	401,130	402,882	402,885	402,885	1,755	0.44%
001024	BOARD OF FINANCE	71,257	71,250	71,350	71,350	71,350	100	0.14%
001026	HOUSING CODE BOARD OF APPEALS	211	375	375	375	375	0	0.00%
001027	DEPARTMENT OF AGING	522,636	538,095	632,997	609,610	609,610	71,515	13.29%
001028	DOWNTOWN CORPORATION	60,000	30,000	30,000	30,000	30,000	0	0.00%
001029	VETERANS SERVICE	4,031	6,310	0	0	0	(6,310)	(100.00%)
001030	CCRPA	29,121	29,240	28,985	28,985	28,985	(255)	(0.87%)
001031	YOUTH SERVICES	370,218	388,110	394,015	393,415	393,415	5,305	1.37%
001033	INTERDISTRICT COOP PROGRAM	93,212	0	0	0	0	0	0.00%
001034	COMMUNITY PROMOTIONS	15,615	30,000	80,000	30,000	30,000	0	0.00%
001041	BOARDS AND COMMISSIONS	5,570	6,050	6,050	6,050	6,050	0	0.00%
TOTAL	GENERAL GOVERNMENT	\$5,639,774	\$5,819,175	\$5,936,645	\$5,795,460	\$5,795,460	(\$23,715)	(0.41%)
FUNCTION PUBLIC SAFETY								
001210	POLICE DEPARTMENT ADMINISTRATION	\$118,547	\$968,120	\$1368,908	\$1,027,910	\$1,027,910	(\$59,790)	(6.18%)
001211	POLICE MAINTENANCE	338,660	418,375	369,978	369,980	369,980	(48,395)	(11.57%)
001212	POLICE PATROL & TRAFFIC	8,140,028	8,565,455	8,755,189	8,755,200	8,755,200	189,745	2.22%
001213	POLICE CRIMINAL INVESTIGATIONS	2,146,862	2,049,600	2,092,762	2,092,765	2,092,765	43,165	2.11%
001214	POLICE SPECIAL SERVICES	517,774	450,000	450,000	450,000	450,000	0	0.00%
001215	POLICE COMMUNICATIONS	1,380,210	1,480,880	1,472,559	1,472,560	1,472,560	(8,320)	(0.56%)
	SUB-TOTAL POLICE DEPT.	\$13,642,081	\$13,932,430	\$14,509,396	\$14,168,415	\$14,168,415	\$116,495	0.84%
001221	FIRE DEPARTMENT	\$7,707,286	\$7,732,075	\$7,890,416	\$7,759,655	\$7,759,655	\$27,580	0.36%
001232	ANIMAL CONTROL	138,938	143,610	146,719	146,720	146,720	3,110	2.17%
001243	EMERGENCY MANAGEMENT	12,016	13,245	17,526	17,530	17,530	4,285	32.35%
001265	BUILDING INSPECTION	456,096	458,925	538,805	461,840	461,840	2,915	0.64%
TOTAL	PUBLIC SAFETY	\$21,956,417	\$22,280,285	\$23,102,862	\$22,554,160	\$22,554,160	\$154,295	0.69%
FUNCTION PUBLIC WORKS								
001301	PW ADMINISTRATION	\$336,627	\$340,235	\$340,680	\$340,680	\$340,680	\$445	0.13%
001301	PW ENGINEERING	741,197	803,270	830,545	812,545	812,545	9,275	1.15%
001302	PW LAND USE	208,697	217,695	218,725	218,725	218,725	1,030	0.47%
001303	PW BUILDING MAINTENANCE	1,113,892	1,164,345	1,166,540	1,166,540	1,166,540	2,195	0.19%
001305	PW STREETS	1,631,755	1,889,045	1,905,695	1,902,095	1,902,095	13,050	0.69%
001306	PW SOLID WASTE	1,292,458	1,142,920	1,135,950	1,135,950	1,135,950	(6,970)	(0.61%)
001307	PW FLEET MAINTENANCE	1,913,139	1,704,010	1,750,750	1,750,750	1,750,750	46,740	2.74%
001308	PW SNOW REMOVAL	1,525,823	1,000,000	1,179,200	1,100,000	1,100,000	100,000	10.00%
001309	PW MAJOR ROAD IMPROVEMENTS	1,401,649	1,735,000	2,185,000	2,185,000	2,185,000	450,000	25.94%
0013020	PW RAILROAD MAINTENANCE	56,283	54,300	54,300	54,300	54,300	0	0.00%
0013021	PW OTHER CITY BUILDINGS	295,765	330,500	310,500	310,500	310,500	(20,000)	(6.05%)
0013023	PW COMPOSTING	49,873	0	0	0	0	0	0.00%
0013026	PW FLEET	333,094	700,000	850,000	850,000	850,000	150,000	21.43%
0013027	PW LINE PAINTING	57,437	104,000	103,500	103,500	103,500	(500)	(0.48%)
0013040	PW STREET LIGHTING	783,443	770,000	785,000	785,000	785,000	15,000	1.95%
TOTAL	PUBLIC WORKS	\$11,741,132	\$11,955,320	\$12,816,385	\$12,715,585	\$12,715,585	\$760,265	6.36%

Operating Budget Summary

Operating Budget Summary - (continued)

General Fund Expenditures (continued)

ORGCODE	DEPARTMENT/ACTIVITY	2013 ACTUAL EXPENDITURE	2014 ORIGINAL BUDGET	2015 BUDGET REQUEST	2015 BOARD OF FINANCE	2015 JOINT BOARD	JB \$ INCREASE/ (DECREASE)	JB % INCREASE/ (DECREASE)
FUNCTION	HEALTH & SOCIAL SERVICES							
0014012	COMMUNITY SERVICES	\$63,697	\$66,905	\$71,540	\$71,540	\$71,540	\$4,635	6.93%
0014210	BRISTOL/BURLINGTON HEALTH	2,915,703	2,919,015	3,158,813	3,158,815	3,158,815	239,800	8.22%
0014240	CODE ENFORCEMENT COMMITTEE	292,296	59,000	508,750	0	0	(59,000)	(100.00%)
0014500	OUTSIDE AGENCIES	67,199	72,640	77,285	75,285	75,285	2,645	3.64%
0014550	CEMETERY UP KEEP	74,500	74,500	74,500	74,500	74,500	0	0.00%
0014654	SCHOOL READINESS PROGRAM	2,306,847	7,605	7,720	7,720	7,720	115	1.51%
TOTAL	HEALTH & SOCIAL SERVICES	\$5,720,242	\$3,199,665	\$3,898,608	\$3,387,860	\$3,387,860	\$188,195	5.88%
FUNCTION	LIBRARIES							
0016010	MAIN LIBRARY	\$1,556,792	\$1,633,715	\$1,598,530	\$1,615,735	\$1,615,735	(\$17,980)	(1.10%)
0016011	CHILDREN'S LIBRARY	47,836	59,330	59,200	59,200	59,200	(130)	(0.22%)
0016012	MANROSS LIBRARY	328,474	349,285	350,195	350,195	350,195	910	0.26%
0016014	LIBRARY BEQUEST	10,984	15,315	15,250	15,250	15,250	(65)	(0.42%)
TOTAL	LIBRARIES	\$1,944,086	\$2,057,645	\$2,023,175	\$2,040,380	\$2,040,380	(\$17,265)	(0.84%)
FUNCTION	PARKS & RECREATION							
0017000	PARKS & RECREATION	\$2,266,683	\$2,304,110	\$2,358,987	\$2,355,190	\$2,355,190	\$51,080	2.22%
TOTAL	PARKS & RECREATION	\$2,266,683	\$2,304,110	\$2,358,987	\$2,355,190	\$2,355,190	\$51,080	2.22%
FUNCTION	MISCELLANEOUS & OTHER USES							
0018101	RETIREMENT BENEFITS	\$0	\$75,585	\$73,965	\$73,965	\$73,965	(\$1,620)	0.00%
0018102	EMPLOYEE BENEFITS	2,055,592	1,504,000	1,504,000	1,504,000	1,504,000	0	0.00%
0018103	HEART & HYPERTENSION	682,927	675,000	672,500	672,500	672,500	(2,500)	(0.37%)
0018105	INSURANCE	585,514	695,155	717,000	717,000	717,000	21,845	3.14%
0018106	ALLOTHER	1,145,839	2,238,450	2,160,500	2,160,500	2,160,500	(77,950)	(3.48%)
0018107	OTHER POST EMPLOYMENT BENEFITS	610,355	685,940	953,680	685,940	685,940	0	0.00%
0018108	OPERATING TRANSFERS OUT	41,283,460	22,589,640	23,776,395	23,590,050	23,041,425	451,785	2.00%
0018310	PUBLIC BUILDINGS	200,000	300,000	600,000	600,000	600,000	300,000	100.00%
TOTAL	MISCELLANEOUS & OTHER USES	\$46,563,687	\$28,763,770	\$30,458,040	\$30,003,955	\$29,455,330	\$691,560	2.40%
TOTAL	GENERAL CITY	\$95,832,021	\$76,379,970	\$80,594,702	\$78,852,590	\$78,303,965	\$1,804,415	2.36%
FUNCTION	EDUCATION							
0015000	EDUCATION	\$87,738,332	\$104,285,960	\$107,794,448	\$107,482,005	\$106,836,650	\$2,550,690	2.45%
TOTAL	EDUCATION	\$87,738,332	\$104,285,960	\$107,794,448	\$107,482,005	\$106,836,650	\$2,550,690	2.45%
TOTAL	GENERAL FUND	\$183,570,353	\$180,665,930	\$188,389,150	\$186,334,595	\$185,140,615	\$4,474,685	2.48%